



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

June 20, 2007

Sue L. Brewis, Treasurer
Compass Bancshares Inc. Political Action Committee
Post Office Box 10566
Birmingham, AL 35296

Response Due Date:
July 23, 2007

Identification Number: C00142596

Reference: April Quarterly Report (1/01/07-3/31/07)

Dear Ms. Brewis:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. **An adequate response must be received at the Commission by the response date noted above.** Additional information is needed for the following 2 items:

1. Schedule B of your report discloses a transfer(s) to "Sound Economy PAC" which you disclose as an affiliated committee. Records at the Commission, however, indicate that your committee is not affiliated with "Sound Economy PAC". As provided for in 11 CFR §100.5(g)(2), affiliated committees are those political committees established, financed, maintained, or controlled by the same group of persons including any parent, subsidiary, branch, division, department, or local unit thereof. Affiliated political committees may make and receive unlimited transfers amongst themselves which are not considered to be contributions. 11 CFR §102.6(a)

If any apparently excessive contribution in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information.

If you have made an excessive contribution, you must notify the recipient and request a refund of the amount in excess of \$5,000. The refund of the excessive amount must be made within sixty (60) days of receipt of the contribution.

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Please inform the Commission of your corrective action immediately in writing and provide a photocopy of your refund request sent to the recipient. In addition, any refund should be disclosed on Schedule A supporting Line 16 of the report covering the period during which the refund occurs.

If, on the other hand, "Sound Economy PAC" is affiliated with your committee, please clarify this relationship in writing and amend Line 6 of your Statement of Organization to identify it as an affiliated committee. 11 CFR §102.2 For future reporting, be aware that transfers made to affiliated committees should properly be disclosed on Schedule B supporting Line 22 of the Detailed Summary Page.

Although the Commission may take further legal action concerning the excessive contribution, your prompt action in obtaining a refund of the excessive amount, or further clarification of your relationship, if any, with "Sound Economy PAC" will be taken into consideration.

2. Schedule B of your report discloses one or more contributions to "Friends of John McCain" for the retirement of debts incurred by the 2006 **General** election campaign; however, it appears that the recipient committee(s) had insufficient debts to warrant such a contribution. Please note that a committee may only designate contributions to retire a candidate's debts if those debts exist.

If any apparently impermissible contribution in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information.

If you have made an impermissible contribution, you must request a refund or provide a written authorization for a redesignation of the contribution pursuant to 11 CFR §110.2(b) within 60 days of the treasurer's receipt.

If the foregoing conditions for redesignations were not met within 60 days of the treasurer's receipt, your committee must obtain a refund.

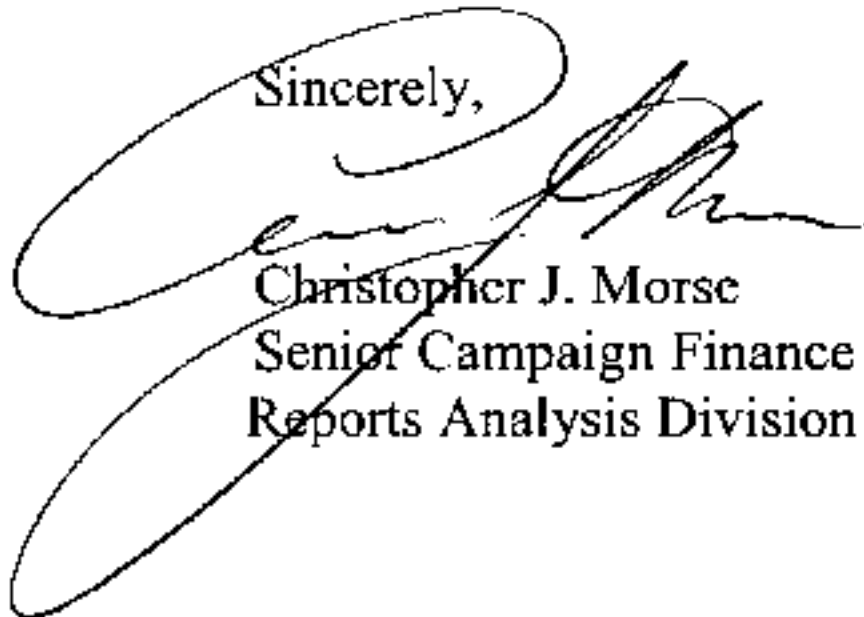
Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund or redesignation request sent to the recipient committee(s). In addition, refunds are reported on Line 16 of the Detailed Summary Page and on Schedule A of the report covering the period during which they are received. Redesignations are reported as memo entries on Schedule B of the report covering the period during which the redesignation is made. 11 CFR §110.2(b)

Although the Commission may take further legal action regarding this impermissible activity, your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. **Requests for extensions of time in which to respond will not be considered.** Failure to provide an adequate response by this date may result in an audit of the committee. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action.

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1133.

Sincerely,



Christopher J. Morse
Senior Campaign Finance Analyst
Reports Analysis Division

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